

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 0071-01
Bill No.: Perfected HB 528
Subject: Agriculture and Animals; Motor Fuel; Revenue Dept.; Taxation and Revenue –
General; Taxation and Revenue – Sales and Use
Type: Original
Date: March 30, 2005

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 4 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

Officials with the **Department of Natural Resources and Department of Revenue** assume this proposal would have no fiscal impact on their agencies.

Officials with the **Office of Administration – Division of Budget and Planning (BAP)** assume this proposal would reduce state revenues by an unknown amount, since there is currently no way to determine how much of the excise taxes being collected on gasoline sales consist of bulk sale transactions. BAP assumes no fiscal impact on its agency.

Officials with the **Department of Transportation (MoDOT)** assumes this proposal would result in an unknown negative fiscal impact due to additional refunds on fuel tax collections. MoDOT assume this the total negative fiscal impact would exceed \$100,000.

Oversight assumes that the bulk fuel sales exempted by this proposal would be used for exempt agricultural purposes under the current statute; therefore, no fiscal impact is assumed.

<u>FISCAL IMPACT - State Government</u>	FY 2006 (6 Mo.)	FY 2007	FY 2008
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>FISCAL IMPACT - Local Government</u>	FY 2006 (6 Mo.)	FY 2007	FY 2008
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

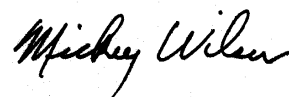
DESCRIPTION

This legislation authorizes the ultimate vendor, delivering 100 or more gallons of gasoline to a certified farmer, to make a claim for a refund of the motor fuel tax at the time of delivery. This provision has an effective date of January 1, 2006.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Natural Resources
Department of Revenue
Department of Transportation
Office of Administration
Division of Budget and Planning



Mickey Wilson, CPA
Director

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